

County of Placer, California

General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended June 30, 2006 (amounts expressed in thousands)

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---|------------------|------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 107,536 | \$ 107,731 | \$ 143,906 | \$ 36,175 |
| Licenses and permits | 8,371 | 8,499 | 8,011 | (488) |
| Fines, forfeitures and penalties | 9,439 | 9,488 | 9,671 | 183 |
| Use of money and property | 2,967 | 2,967 | 6,032 | 3,065 |
| Intergovernmental | 122,702 | 134,504 | 114,985 | (19,519) |
| Charges for services | 30,949 | 31,995 | 34,071 | 2,076 |
| Contributions and donations | 16 | 33 | 193 | 160 |
| Miscellaneous | 2,646 | 2,763 | 1,132 | (1,631) |
| Total revenues | 284,626 | 297,980 | 318,001 | 20,021 |
| Expenditures | | | | |
| Current: | | | | |
| General government: | | | | |
| Board of Supervisors | 1,605 | 1,605 | 1,484 | 121 |
| Clerk of the Board | 529 | 529 | 490 | 39 |
| County Executive Office | 4,992 | 4,992 | 4,488 | 504 |
| Community and Agency Support | 3,069 | 3,541 | 2,070 | 1,471 |
| Administrative Services | 9,047 | 9,047 | 7,284 | 1,763 |
| Auditor-Controller | 3,962 | 3,962 | 3,581 | 381 |
| Treasurer-Tax Collector | 3,061 | 3,042 | 2,571 | 471 |
| County Counsel | 2,939 | 2,939 | 2,627 | 312 |
| Personnel | 2,412 | 2,422 | 2,285 | 137 |
| Employee Benefits | 3,062 | 3,062 | 2,445 | 617 |
| Organization Development Division | 769 | 769 | 539 | 230 |
| Building Maintenance | 5,966 | 5,966 | 5,131 | 835 |
| Economic Development | 1,177 | 1,259 | 996 | 263 |
| Assessor | 7,863 | 7,857 | 7,004 | 853 |
| Other | 22,538 | 22,027 | 7,853 | 14,174 |
| Total general government | 72,991 | 73,019 | 50,848 | 22,171 |
| Public protection: | | | | |
| Criminal Justice | 9,367 | 9,367 | 8,375 | 992 |
| Child Support Services | 6,453 | 6,453 | 6,134 | 319 |
| Agricultural Commission-Sealer | 1,513 | 1,513 | 1,377 | 136 |
| County Clerk-Recorder | 8,188 | 8,164 | 6,816 | 1,348 |
| Emergency Services | 2,341 | 2,341 | 1,197 | 1,144 |
| Planning Department | 9,922 | 8,526 | 4,931 | 3,595 |
| Building Inspection | 5,334 | 5,992 | 4,875 | 1,117 |
| Community Development Resource Agency | 667 | 1,722 | 1,451 | 271 |
| National Pollutant Discharge Elimination System | - | 335 | 294 | 41 |
| Domestic Animal Control | 2,481 | 2,557 | 2,177 | 380 |
| Other | 614 | 614 | 360 | 254 |
| Total public protection | 46,880 | 47,584 | 37,987 | 9,597 |

The note to the required supplementary information is an integral part of this statement.

County of Placer, California

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Continued)

For the Fiscal Year Ended June 30, 2006

(amounts expressed in thousands)

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|---|-------------------------|--------------------|---------------------------|---------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| Public assistance: | | | | |
| Human Services | 19,126 | 20,650 | 19,527 | 1,123 |
| Client and Program Aid | 28,856 | 30,589 | 30,195 | 394 |
| Veteran's Services | 285 | 310 | 307 | 3 |
| Total public assistance | <u>48,267</u> | <u>51,549</u> | <u>50,029</u> | <u>1,520</u> |
| Health and sanitation: | | | | |
| Health Services | <u>71,403</u> | <u>78,785</u> | <u>74,392</u> | <u>4,393</u> |
| Recreation and cultural services: | | | | |
| Other | <u>4,129</u> | <u>4,033</u> | <u>3,503</u> | <u>530</u> |
| Education: | | | | |
| Other | <u>277</u> | <u>277</u> | <u>265</u> | <u>12</u> |
| Debt service: | | | | |
| Principal | 16 | 16 | 15 | 1 |
| Capital outlay | <u>2,005</u> | <u>2,360</u> | <u>428</u> | <u>1,932</u> |
| Total expenditures | <u>245,968</u> | <u>257,623</u> | <u>217,467</u> | <u>40,156</u> |
| Excess of revenues over expenditures | <u>38,658</u> | <u>40,357</u> | <u>100,534</u> | <u>60,177</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 2,000 | 1,236 | 1,135 | (101) |
| Transfers out | <u>(80,584)</u> | <u>(101,679)</u> | <u>(88,181)</u> | <u>13,498</u> |
| Total other financing sources (uses) | <u>(78,584)</u> | <u>(100,443)</u> | <u>(87,046)</u> | <u>13,397</u> |
| Net change in fund balance | <u>\$ (39,926)</u> | <u>\$ (60,086)</u> | 13,488 | <u>\$ 73,574</u> |
| Fund balances, beginning of year, as restated | | | <u>120,613</u> | |
| Fund balances, end of year | | | <u>\$ 134,101</u> | |

The note to the required supplementary information is an integral part of this statement.